

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	2-7
FINANCIAL STATEMENTS:	
STATEMENT OF NET ASSETS	8
STATEMENT OF ACTIVITIES	9
BALANCE SHEET - GOVERNMENTAL FUNDS	10
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	11
COMBINED STATEMENT OF CHANGES IN FUND BALANCES	12
RECONCILIATION OF THE COMBINED STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	13
NOTES TO THE FINANCIAL STATEMENTS	14-23
REQUIRED SUPPLEMENTARY INFORMATION:	
INDEPENDENT AUDITOR'S REPORT ON REQUIRED SUPPLEMENTARY INFORMATION	24
COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES TO BUDGET:	
PUBLIC HEALTH PROGRAM - 001	25
WIC - NUTRITION EDUCATION PROGRAM - 007	26
WIC - BREASTFEEDING PROGRAM - 009	27
DISTRICT ADMINISTRATION - 021	28
CHILDREN'S 1 ST - 2 - 024	29
CHILDREN'S 1 ST - 3 - 029	30
CHILDREN'S 1 ST - 4 - 030	31
TB CASE MANAGEMENT - 031	32
HIV/AIDS SUBSTANCE ABUSE - 044	33
BREAST TEST & MORE - 056	34
IMMUNIZATION - 066	35
TITLE III - RYAN WHITE - 067	36
DENTAL HEALTH - 076	37
FAMILY PLANNING EXPENDED SERVICES - 101	38
HOPWA - 102	39
EI CASE MANAGEMENT - 112	40
RYAN WHITE - 225	41
TEEN CENTER YOUTH DEVELOPMENT - 238	42
BIOTERRORISM - OTHER ACTS - 241	43
EPI CAPACITY - 245	44

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TABLE OF CONTENTS - CONTINUED

	<u>Page</u>
PUBLIC HEALTH PREPAREDNESS PROGRAM (PHEP) - 247	45
CHILDHOOD LEAD POISONING - 265	46
EPI CAPACITY/ADDITIONAL - 280	47
CHILDREN'S FIRST DEVELOPMENTAL SPECIALIST - 298	48
WIC COST POOL - 301	49
YOUTH DEVELOPMENT COORDINATION - 306	50
BREASTFEEDING PEER COUNSEL - 329	51
DIRECT OBSERVED THERAPY - 336	52
COMMUNITY HEALTH AWARENESS SCREENING & EDUCATION PROGRAM - 344	53
COMPREHENSIVE STD PROGRAM - 367	54
CP FAMILY PLANNING - 401	55
CP- DISTRICT EPSDT - 404	56
STATE CERVICAL CANCER SCREENING PROGRAM - 405	57
CMS CLINICS - 409	58
GPHL IMMUNIZATION AND SCREENING - 425	59
CARDIOVASCULAR HEALTH - 448	60
COMMUNITY HEALTH INITIATIVE - 450	61
FEDERAL FUNDING ASSISTANCE - 451	62
DPH CONTRACT SERVICES - 452	63
STATE COMMUNITY IMPROVEMENTS - 453	64
CMS - NEWBORN HEARING SCREENING - 460	65
UNHSI - SALARIES - 461	66
STATE BREAST & CERVICAL - 464	67
STATE TOBACCO USE PREVENTION - 466	68
PH EMERGENCY PREPAREDNESS PROGRAM (PHEP) - 498	69
CITIES READINESS INITIATIVE - 501	70
MATERNAL INFANT EARLY CHILDHOOD HOME VISITING - 522	71
EXPANDED AND INTRGRAGED TESTING EMERGENCY TESTING PROGRAM - 530	72
INFANTS & TODDLERS WITH DISABILITIES - 543	73
TUBERCULOSIS ELIMINATION & LABORATORY - 544	74
FAMILY PLANNING DISTRICT CADRE RE-ALIGNMENT - 559	75
HOSPITAL PREPAREDNESS PROGRAM - 566	76
HOSPITAL RESOURCES DEPLOYMENT CACHE STORAGE (ASPR) - 567	77
TUBERCULOSIS COMPREHENSIVE CLINICAL TB COURSE - 577	78
BCS/ARRA OF 2009 IDEA PART C EARLY INTERVENTION - 579	79
WIC - DIRECT - 643	80
CITY OF ATLANTA: HOUSING OPPORTUNITIES FOR PERSONS LIVING WITH AIDS #250131906	81
CENTER FOR DISEASE CONTROL: STEPS TO A HEALTHIER U.S. #0CCU424495	82
RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT #PO118 11SC79272B-TR	83
RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT #H76HA00760-10-00	84
GOVERNOR'S OFFICE OF HIGHWAY SAFETY: DEKALB SAFE COMMUNITIES #GA-2011-229-00418	85
CENTER FOR DISEASE CONTROL: STRATEGIC ALLIANCE FOR HEALTH #5U58DP001799	86
DEPARTMENT OF HUMAN SERVICES-DEPARTMENT OF FAMILY AND CHILDREN SERVICES: REFUGEE RESETTLEMENT PROGRAM #11-586-CO088-00	87
JUVENILE JUSTICE INTERGOVERNMENTAL AGREEMENT #12-240-CO079-00	88

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TABLE OF CONTENTS - CONTINUED

	<u>Page</u>
OTHER REPORTS:	
REPORT ON SCHEDULE OF STATE CONTRACTUAL ASSISTANCE	89
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE	90-92
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	93-94
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	95-96
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	97
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	98-99
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	100

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County Board of Health, a component unit of DeKalb County, Georgia, as of and for the year ended June 30, 2012, which collectively comprise the Board of Health's basic financial statements as listed in the table of contents. These financial statements are the responsibility of DeKalb County Board of Health's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

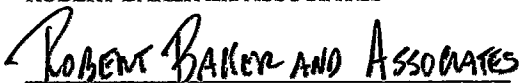
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County Board of Health, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 2012, on our consideration of DeKalb County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2 through 7 and 25 through 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DeKalb County Board of Health's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants
Albany, Georgia
December 10, 2012

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2012

Our discussion and analysis of the DeKalb County Board of Health's financial performance depicts those activities which contributed to the Board's strong financial posture at the time the fiscal year ended on June 30, 2012. This section of the Board's Annual Audit Report should be read in conjunction with the accounting firm's Independent Auditor's Report on page 1 of the report and the supporting financial statements on pages 8 through 13, as well as the accompanying notes to the financial statements starting on page 14 through 23.

OVERVIEW OF THE FINANCIAL STATEMENTS

Notes to the financial statements provide additional detail concerning the financial activities and financial balances of the DeKalb County Board of Health. Additional information about the accounting practices of the DeKalb County Board of Health is included in the *notes to the financial statements*.

FINANCIAL HIGHLIGHTS

Total assets of the DeKalb County Board of Health exceeded total liabilities by \$5,920,206. Unrestricted net assets for Governmental Activities were \$4,953,038. Governmental Activities restricted net assets were \$242,956. The net investment in Capital Assets was \$724,212. Total liabilities were \$2,525,851, which includes total non-current liabilities, which were Compensated Absences of \$1,065,794.

Total net assets increased by \$1,275,764. All of this amount is attributable to governmental activities.

FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH

The Board of Health's net assets increased by \$1,275,764 during the fiscal year. Current assets increased by 3.17% along with capital assets increasing by 237.12%. Current liabilities decreased by 24.14% and non-current liabilities decreased by 5.72%.

The following schedule provides a summary of the assets, liabilities and net assets of the DeKalb County Board of Health:

	Net Assets Governmental Activities		Percentage Increase (Decrease)
	2012	2011	
Current Assets	\$ 7,721,845	\$ 7,484,707	3.17%
Capital Assets	<u>724,212</u>	<u>214,821</u>	<u>237.12%</u>
Total Assets	\$ <u>8,446,057</u>	\$ <u>7,699,528</u>	<u>9.70%</u>
Current Liabilities	\$ 1,460,057	\$ 1,924,658	(24.14%)
Non-Current Liabilities	<u>1,065,794</u>	<u>1,130,428</u>	(<u>5.72%</u>)
Total Liabilities	\$ <u>2,525,851</u>	\$ <u>3,055,086</u>	(<u>17.32%</u>)
Net Assets invested in capital assets	\$ 724,212	\$ 214,821	237.12%
Net Assets - restricted	242,956	162,229	49.76%
Net Assets - unrestricted	<u>4,953,038</u>	<u>4,267,392</u>	<u>16.07%</u>
Total net assets	\$ <u>5,920,206</u>	\$ <u>4,644,442</u>	<u>27.47%</u>

Total net assets for Governmental Activities increased by \$1,275,764 in FY12.

FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH

The following is a schedule of the changes in net assets of the DeKalb County Board of Health:

	Changes in Net Assets Governmental Activities		Percentage Increase (Decrease)
	<u>2012</u>	<u>2011</u>	
Revenues			
Operating Grants and Contributions	\$ 18,936,674	\$ 14,426,067	31.27%
Charges for Services	<u>13,697,604</u>	<u>16,814,394</u>	(18.54%)
Total Revenues	\$ <u>32,634,278</u>	\$ <u>31,240,461</u>	<u>4.46%</u>
Expenses			
Public Health	\$ 17,546,398	\$ 16,122,179	8.83%
WIC Programs	4,150,619	4,231,266	(1.91%)
Other Programs	<u>9,661,497</u>	<u>10,855,493</u>	(10.99%)
Total Expenses	\$ <u>31,358,514</u>	\$ <u>31,208,938</u>	<u>.48%</u>
Increase/(Decrease) in Net Assets	\$ <u><u>1,275,764</u></u>	\$ <u><u>31,523</u></u>	<u><u>3,947.09%</u></u>

Governmental Revenues exceeded Expenses for FY12 by \$1,275,764.

Grant-in-Aid of \$14,710,122 accounts for 45.08% of the DeKalb County Board of Health's total revenues of \$32,634,278. Salaries and Fringe Benefits of \$23,229,775 account for 74.08% of the DeKalb County Board of Health's expenditures.

- The Board operates as a public health agency within the State of Georgia, and is governed by existing laws and regulations regarding the care and treatment of its patients. The primary emphasis of these guidelines is that no individual will be refused medical services due to an inability to pay.
- The Board's total revenues for FY2012 were \$32,634,278, during this fiscal year compared to \$31,240,461 in FY2011. Additionally, FY2012 State Grant-in-Aid was \$14,710,122 which is 4.46% higher than the previous year. County Non-Participating revenue was \$2,972,297 which is 17.73% lower than FY2011. Total fees for FY2012 were \$6,201,570, up from \$5,814,220 in FY2011.
- Total FY2012 expenditures were \$31,358,514, which is \$149,576 or .48% higher than FY2011. Personnel expenditures were \$23,229,775, which is .35% higher than FY2011. Contract expenditures were 34.46% higher, or \$568,409 more than last fiscal year
- The Board's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The state allows the Board to re-budget and spend carry over funding income in the subsequent year of receipt. Administrative claiming income is also included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.
- The Board of Health had a 237.12%, or \$509,391 increase invested in Capital Assets. The majority of these costs are associated with information technology infrastructure. The Board of Health had a 3,947.09% or \$1,244,241 increase in net assets of Governmental Activities. This increase is a result of Capital Outlays of \$599,982 for telecommunications infrastructure.

Governmental Funds

General Fund

The DeKalb County Board of Health's General Fund is the main operating fund of the DeKalb County Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2012, total assets, as reflected on page 10, were \$7,219,639 and total liabilities were \$1,193,608. The ending unassigned fund balance, excluding the assigned fund balances of \$242,956, is \$3,536,425. Total uses of funds of \$32,707,034 exceeded the total sources of funds of \$31,948,697 by \$758,337.

Annual budgets for all programs are prepared on the modified accrual basis of accounting. The budgets are amended during the fiscal year to reflect changes in operations. Expenditures are monitored on a monthly basis to comply with funding limits and programmatic intent.

USING THIS ANNUAL REPORT

This annual report consists of the Board's Statement of Net Assets, the Statement of Activities, the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets, the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities, the Balance Sheet, the Statement of Revenues and Expenditures, the Statement of Changes in Fund Balances, the Notes to the Financial Statements (on pages 14 through 23), and a series of 63 separate revenue and expenditure statements starting on page 25, which reflect the financial status of every community public health program that received funding during this fiscal year. While a major portion of the Board's financial activities are performed within the PH001 community program, which appears on page 25, the funding and levels depicted in the other community programs provide some insight into the cost of operating the various projects and activities on an annual basis. It is important to recognize that many of the smaller community programs, while requiring specific program objectives, do not provide even minimal staffing, thereby taxing the capabilities of Board management to fund and supervise an ever-widening range of separate and distinct projects.

Reporting to the DeKalb County Board of Health as a Whole

Statement of Financial Activities

An analysis of the Board's annual performance must be measured not only in terms of the changes in revenues and expenditures, but also in terms of the level of public health services provided in DeKalb County. The Board has strived for many years to position it, both geographically and financially, to serve large segments of the community population. For FY2012, the Board had patient encounters totaling in excess of \$3.8 million. However, this information must be viewed in terms of new programs and services provided during the year, including increased emphasis on meeting emergency preparedness requirements, and a focus on efforts to make the community more health educated and conscious of the importance of good health. Despite the many uncertainties that were encountered during the year, Board employees continued to demonstrate that patient services and needs were a priority.

The Statements of Net Assets (page 8) reflects Total Assets of \$8,446,057. Unassigned cash equals \$4,763,892, or 56.40% of the total. The Total Assets increased 9.7%, from last year. The Liabilities and Net Assets portion of the Statements of Net Assets reflects net assets of \$ 5,920,206. In the liabilities section, an amount due to DPH is shown for \$883,833. The majority of this balance represents the payback of grant funds that were issued as initial operating advances at the beginning of the fiscal year. Other balances of previously funded, yet unspent programmatic obligations are also being classified as liabilities that are due back to DPH. These amounts reflect balances calculated by our independent auditors. An offsetting receivable indicated as due from DPH is stated at \$1,381,951, which is for May and June 2012 programmatic reimbursements and fiscal yearend adjustments.

The Board staff seeks to identify additional public health grants, contracts and state programs that will provide an even wider range of services to county citizens than those currently available. This effort is a major administrative task and requires a significant level of coordination from the time the proposal is initially submitted until the services are ultimately delivered in one or more of the health centers or outreach sites within the community.

The Board has placed considerable emphasis on the timely submission of expenditure reports relating to the execution and performance of contract or grant requirements. While we have expanded the number of projects through contractual or grant awards, these agreements often limit the processing of reimbursement requests to those costs that have actually been incurred. While this matter does not create an immediate cash flow problem for the Board, the elapsed time from the end of the month in which the expenditures were recorded until the receipt of reimbursement frequently results in a forty-five day waiting period.

Reporting the Board of Health's Most Significant Funds

Major Funding Sources

The Combined Statement of Revenues and Expenditures reflects separate funding categories in the consolidation of revenues received during the last fiscal year. While this schedule provides a comprehensive overview of total funds received by the Board, actual receipts are maintained on a daily basis in a more detailed listing of multiple revenue accounts to closely monitor the status of income for specific programs, projects and activities conducted by the Board. A number of grants and contracts cover periods that do not coincide with the Board's fiscal year which spans July 1 through June 30. The primary funding sources for the Board are the following:

- State (page 11) - The largest source of revenue received by the Board is grant-in-aid funds received from the state. An initial operating advance of approximately one-twelfth (1/12) of each community program allocation is received at the beginning of each fiscal year, with subsequent amounts paid after submission of monthly expenditure reports. This source represents 45.18% of the total funding for this fiscal year. The state also provides funding in the form of contracts with various state agencies, as well as reimbursement for certain activities performed by the Board, such as refugee screening services and specific outreach support to individuals with disabilities or special needs.
- County (page 11) - These funds represent approximately 12.92% of this year's funding. The revenue schedule reflects County Participating funds of \$1,254,255. The County Participating funds are the amount mandated by the state as the county's required contribution. The County Non-Participating amount reflects the additional amount the county has agreed to provide in support of public health programs in DeKalb County. Non-Participating county funding for FY2012 was \$2,972,297, or 9.09%.
- Fees (page 11) - This category of funds is a compilation of all self-generated income by the Board for a wide range of services, including examination, diagnosis and health assessment of patients; food service inspections of area restaurants; inspection of public and private swimming pools; and environmental property reviews. The Board also provides services for birth and death records.
- Other (page 11) - Other funding for the Board consists of contract and grant funding received from various agencies of the federal government, contracts with private foundations and other public agencies, funds received locally through donations from groups and individuals, interest earnings on bank deposits, and the internal transfers of funds for administrative/staff support provided by other offices or programs.

The Board of Health's Other Financial Activities

Fiduciary Responsibilities

State of Georgia Retirement System - Board employees are entitled to participate in the state employees' retirement system. Since all employee contributions to the retirement plan must be accurately documented, the Board's payroll staff is responsible for the deduction of all retirement contributions from employee pay checks and the subsequent transfer and documentation of these amounts to the state Retirement System.

State of Georgia Health Benefit Plan - Salaried Board employees may enroll in the State Health Benefit Plan or one of the separate plans provided by participating Health Maintenance Organizations. The annual enrollment period is a significant administrative undertaking involving both the Community Health and payroll staffs. The payroll workload associated with this task required a strict accounting of deductions for every employee based on their participation in either the state plan or one of the selected HMO plans. The accurate maintenance of this information is critical to the health benefits of all employees.

Deferred Compensation - The Board has entered into arrangements with Nationwide Retirement Solutions and the Government Employee Benefits Corporation of Georgia (GEBCorp) to offer employees retirement assistance and related advice in connection with their deferred compensation plan. These benefits are available to salaried employees through scheduled payroll deductions, which are then forwarded to Nationwide and GEBCorp at the end of each pay period. Both plans are considered 457 Deferred Compensation Plans. Employees are also eligible to participate in the state-sponsored 401(k) Plan.

THE BOARD OF HEALTH AS A WHOLE

The Board of Health consists of seven members as defined under state statutes, representing all county areas. The District Health Director is the Chief Executive Officer and is designated to manage day-to-day activities.

The DeKalb County Board of Health is an integral part of the public health structure within the State of Georgia and provides community public health services in accordance with those policies and procedures promulgated by the Division of Public Health within Georgia's Department of Public Health. Under this relationship, the DeKalb Board of Health's employees is entitled to receive State of Georgia benefits such as health insurance and state retirement. Other benefits include malpractice coverage for assigned physicians and dentists, vehicle liability insurance and access to state contract pricing.

Board representatives also maintain close ties with other public health organizations within the Metropolitan Atlanta area, including; Emory University, the Center for Disease Control, Grady Health System, and other activities engaged in providing community public health services.

ECONOMIC CONDITIONS AND THE BOARD'S FUTURE ACTIVITIES

FY2012 Budgetary Issues

During FY2012, the total Board of Health revenue increased in total by \$1,448,444, or 4.75% when compared to FY2011. The major contributing factors for this increase include an increase in the Federal funds, the General Grant-in-Aid (GGIA) and in fees. The Federal funds increased by 52.76%, or \$1,176,790, when compared to FY2011. The General Grant-in-Aid (GGIA) increase 15.55%, or \$743,080, as a result of additional funding received to offset increases in the Board of Health's cost in support of the State Health Benefit Plan (SHBP) and the Employee Retirement System (ERS). If supplemental SHBP and ERS funds had not been appropriated, the General Grant-in-Aid (GGIA) would reflect a decrease of 5.17%. Without this appropriate, the GGIA reflects a continuation level of previously reduced PH001GGIA in FY2009 and FY2010. The fee revenue increased by \$387,350 or 6.66%.

However, in FY2012, County funding decreased by \$640,406 or 13.16% when compared to FY2011 received funding in the amount of \$4,866,958. Please note that the County fiscal year is for the period of January to December, resulting in six months of each State fiscal year.

Financial Management of Board Activities

The Board's financial management tools and procedures have evolved over a long period and require input from the management team to those program managers responsible for community public health programs. The Board observes a detailed budget development process that is closely monitored from the time that it is initiated until the fiscal year budget proposal is presented to and approved by the Board of Health members. The proposed budget must undergo intense scrutiny by the Health Director and Finance, Budget Team before it is reviewed and accepted by the Budget Committee, consisting of three (3) Board of Health members. One approved by the Board of Health, the individual budgets for every community public health program is distributed through management reports on a monthly basis. Reports are produced at various consolidation levels, including budget unit, program, major organizational components and the overall Board summary. A meeting of Board members is held bi-monthly to review significant activities that may have occurred and those scheduled in the future. The meeting agenda always includes a presentation of the Board's financial posture by the Chief Financial Officer.

CONTACTING THE BOARD'S FINANCIAL MANAGEMENT

This financial report has been prepared to provide DeKalb County citizens, taxpayers, patients, and community groups with information concerning the Board's finances and fully account for those funds entrusted to the Board. If you have questions about this report or need additional financial information, please contact Dianne McWethy, Division Director, Administration, 445 Winn Way, P.O. Box 987, Decatur, Georgia 30031 (Telephone: AC 404-508-7842).

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATEMENT OF NET ASSETS

June 30, 2012

GOVERNMENTAL
ACTIVITIES

ASSETS

Current Assets:

Cash	\$ 4,763,892
Cash - Restricted	242,956
Due from DPH	1,381,951
Contracts Receivable	830,840
Fees Receivable	502,206

Capital Assets:

Capital Assets, Net of Accumulated Depreciation, Where Applicable	<u>724,212</u>
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Total Assets	\$ <u>8,446,057</u>
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LIABILITIES

Current Liabilities:

Accounts Payable	\$ 287,530
Due to DPH	883,833
Due to Other Agencies	22,245
Compensated Absences	266,449

Non-Current Liabilities:

Compensated Absences	<u>1,065,794</u>
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Total Liabilities	\$ <u>2,525,851</u>
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NET ASSETS

Investment in Capital Assets	\$ 724,212
Restricted for Special Use	242,956
Unrestricted	<u>4,953,038</u>
Total Net Assets	\$ <u>5,920,206</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2012

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities:				
Public Health	\$ 17,546,398	\$ 7,834,101	\$ 9,712,297	\$ -
WIC Programs	4,150,619	-	4,150,619	-
Other Programs	<u>9,661,497</u>	<u>5,863,503</u>	<u>5,073,758</u>	<u>1,275,764</u>
	\$ <u>31,358,514</u>	\$ <u>13,697,604</u>	\$ <u>18,936,674</u>	
Change in Net Assets				\$ 1,275,764
Net Assets - Beginning of Year				<u>4,644,442</u>
Net Assets - End of Year				\$ <u>5,920,206</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2012

ASSETS

	<u>GENERAL FUND</u>
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 4,763,892
Cash - Assigned	242,956
Contracts Receivable	830,840
Due from DPH	<u>1,381,951</u>
Total Current Assets	\$ <u>7,219,639</u>
TOTAL ASSETS AND OTHER DEBITS	\$ <u>7,219,639</u>

LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES	
Accounts Payable	\$ 287,530
Due to DPH	883,833
Due to Other Agencies	<u>22,245</u>
Total Current Liabilities	\$ <u>1,193,608</u>

FUND BALANCES	
Unassigned	\$ 3,536,425
Assigned:	
Board Designated	242,956
Prior Year Income Fund	<u>2,246,650</u>
Total Fund Balances	\$ 6,026,031

Fees receivable that are not available to pay for current period expenditures	502,206
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Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Fund Financial Statements.	724,212
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Compensated absences that are not due and payable in the current period and, therefore, are not reported in the Fund Financial Statements.	(<u>1,332,243</u>)
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Net Assets of Governmental Activities	\$ <u>5,920,206</u>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

For The Fiscal Year Ended June 30, 2012

REVENUES

Georgia Department of Public Health	
Grant-In-Aid	\$ 14,710,122
Contracts	1,479,895
State - Other	122,507
Other Federal Funding	3,407,227
Restricted Revenues	90,819
County Participating	1,254,255
County Non-Participating	2,972,297
Outpatient Client Fees	3,866,575
Outpatient Medicaid	2,334,921
Outpatient Medicare	73,914
Administrative Claiming	761,134
Other Local Funds	165,667
Intra/Inter Agency	<u>1,467,701</u>
TOTAL REVENUES	\$ <u>32,707,034</u>

EXPENDITURES

Direct Salaries and Fringe Benefits	\$ 23,229,775
Equipment	713,139
Travel	175,461
Vehicle Expense	42,897
Supplies and Materials	607,181
Computer Expenses	215,169
Communications	279,786
Utilities	407,320
Printing	47,619
Repairs and Maintenance	774,462
Rent	14,450
Insurance and Bonding	11,399
Postage	61,780
Direct Client Benefits	238,688
Training	43,232
Pharmacy	804,383
Restricted Funds Expenditures	10,092
Contracted Services	2,217,985
Other Operating Expenditures	490,019
Intra/Inter Agency	428,056
Indirect Costs	<u>1,135,804</u>
TOTAL EXPENDITURES	\$ <u>31,948,697</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES \$ 758,337

FUND BALANCE - BEGINNING OF YEAR 5,267,694

FUND BALANCE - END OF YEAR \$ 6,026,031

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES
 For The Fiscal Year Ended June 30, 2012

	UNASSIGNED <u>FUND</u>	ASSIGNED - PRIOR YEAR INCOME <u>FUND</u>
Fund Balances, July 1, 2011	\$ 2,292,047	\$ 1,573,357
Additions:		
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	2,798	-
Operating Transfers In	-	2,246,650
Current Year Encumbrances	-	-
Fund Transfers	1,241,580	-
Restricted Revenues	<u>-</u>	<u>-</u>
Total Fund Balances and Additions	\$ <u>3,536,425</u>	\$ <u>3,820,007</u>
Deductions:		
Operating Transfers Out	\$ -	\$ 1,573,357
Use of Restricted Funds	-	-
Fund Transfers	<u>-</u>	<u>-</u>
Total Deductions	\$ <u>-</u>	\$ <u>1,573,357</u>
Fund Balances, June 30, 2012	\$ <u><u>3,536,425</u></u>	\$ <u><u>2,246,650</u></u>

<u>ASSIGNED - BOARD DESIGNATED</u>	<u>ASSIGNED FOR ENCUMBRANCES</u>	<u>TOTAL</u>
\$ 162,229	\$ 1,240,061	\$ 5,267,694
-	-	2,798
-	-	2,246,650
-	1,519	1,519
-	-	1,241,580
<u>90,819</u>	<u>-</u>	<u>90,819</u>
\$ <u>253,048</u>	\$ <u>1,241,580</u>	\$ <u>8,851,060</u>
\$ -	\$ -	\$ 1,573,357
10,092	-	10,092
<u>-</u>	<u>1,241,580</u>	<u>1,241,580</u>
\$ <u>10,092</u>	\$ <u>1,241,580</u>	\$ <u>2,825,029</u>
\$ <u>242,956</u>	\$ <u>-</u>	\$ <u>6,026,031</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
RECONCILIATION OF THE COMBINED STATEMENT
OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2012

Amounts reported for Governmental Activities in the Statement of Activities
are different because:

Net change in fund balances	\$ 758,337
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These amounts represent the adjustments necessary in the current period:	
Depreciation Expense	(90,591)
Capital Outlay	599,982
Fee revenues, net of allowance for doubtful accounts, in the Statement of Activities that do not provide current financial resources are not reported as revenues in the Funds.	(72,756)
Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>80,792</u>
Change in Net Assets of Governmental Activities	\$ <u>1,275,764</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the DeKalb County Board of Health conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant policies: The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

REPORTING ENTITY

The DeKalb County Health Department is governed by the DeKalb County Board of Health. These financial statements report only the financial activities of the DeKalb County Board of Health. These financial statements are included as a discretely presented component unit of DeKalb County, Georgia. The Board does not exercise any authority over any other entity which would require inclusion in these financial statements as required by Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the Agency. Governmental activities are normally supported by client fees and grant-in-aid from the Georgia Department of Public Health. (DPH)

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include: 1.) Charges to clients for services provided by the Agency, and 2.) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH, county participating and county nonparticipating funds and other granting agencies.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded as expenditures only when payment is due.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

BASIS OF PRESENTATION

The financial transactions of the Board of Health are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

GASB Statement 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Board of Health electively added funds, as major funds, which either had debt outstanding or specific community focus. The non-major governmental funds are combined in a single column in the fund financial statements.

Governmental Funds

The measurement focus of the Governmental Funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major Governmental Funds of the Board of Health:

- The General Fund accounts for all of the Board of Health's services and is the primary operating unit of the Board of Health.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are presented on an accrual basis of accounting. The Governmental Funds in the fund financial statements are presented on a modified accrual basis.

Accrual

Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Under the modified basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the following 3 months. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCES

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Health's highest level of decision-making authority, the Board of Health. A formal resolution of the Board of Health is required to establish, modify, or rescind a fund balance commitment. The Board of Health reports assigned fund balance for amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance is the residual amount remaining that does not meet any other criterion.

When the Board of Health incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Board of Health's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

NET ASSETS - Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Board of Health has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net assets are reported as unrestricted.

The Board of Health applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net assets are available.

DeKalb County Board of Health has no proprietary or fiduciary funds

CAPITAL ASSETS AND DEPRECIATION - GOVERNMENT-WIDE FINANCIAL STATEMENTS - Capital assets are recorded as follows for the Statement of Net Assets and Statement of Activities:

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health's policy is to capitalize all assets with a cost of \$5,000 or more. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets cumulative amounts include only those assets that the Board of Health holds title. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Computer Equipment	5
Furniture and Other Equipment	5
Vehicles	5

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPENSATED ABSENCES - Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Board of Health employees earns 10, 12 or 14 hours of annual leave per month depending on length of service. The maximum allowable accumulation is 360 hours for any one employee. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits. Board of Health employees earns 10 hours per month sick leave up to a maximum of 720 hours. If an employee terminates he/she forfeits all accumulated sick leave.

Compensated absences are accrued and recorded as non-current liabilities on the government-wide financial statements. The annual change in the liability is reflected in the Statement of Activities.

BUDGETARY RESTRICTIONS - Line item budgets were developed as part of the grant agreements. Provisions are made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the original and final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting.

USE OF ESTIMATES - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from these estimates.

Certain significant estimates in this financial statement include:

- Medicaid revenue and receivables.
- Depreciation expense on Agency owned assets.
- Current portion of accrued leave.

CONTINGENCIES - The Board of Health's nature of business is such that it ordinarily results in a certain amount of litigation. In the opinion of management for the Board of Health, there is no litigation in which the outcome will have a material effect on the financial statements.

RISK MANAGEMENT - All of the furniture and equipment of the DeKalb County, Georgia Board of Health is insured through an umbrella policy with the DeKalb County Board of Commissioners.

GASB STATEMENT 63 - GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63) was issued to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The requirements of GASB 63 are effective for fiscal year 2013. The Board of Health is currently evaluating the impact, if any, that GASB 63 may have on its financial statements.

The DeKalb County, Georgia Board of Health does not own any buildings.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 2 - DEPOSITS AND INVESTMENTS

Total deposits and investments as of June 30, 2012, are summarized as follows:

As reported in the Statement of Net Assets:

Cash and cash equivalents	\$ 4,763,892
Cash - Restricted	<u>242,956</u>
	<u>5,006,848</u>
Cash deposited with financial institutions	\$ <u>5,002,810</u>

Interest rate risk. The Board of Health does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk - deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2012, the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3 - DUE TO/FROM DPH

The DeKalb County, Georgia Board of Health has grants and contracts receivable from and advances payable to the Georgia Department of Public Health (DPH) for the fiscal year ended June 30, 2012 as follows:

<u>Program</u>	<u>June 30, 2012</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Public Health Master Agreement				
007	WIC - Nutrition Education	\$ 12,735	\$ 1	\$ 12,734
009	WIC - Breastfeeding	2,940	-	2,940
021	District Administration	-	6,572	(6,572)
029	Children's 1 ST - 3	12,225	2,618	9,607
030	Children's 1 ST - 4	9,003	15,239	(6,236)
031	TB Case Management	90,870	3,240	87,630
056	Breast Test & More	10,417	3,051	7,366
066	Immunization	23,488	-	23,488
076	Oral Health	6,646	3,285	3,361
101	Family Planning Extended Services	31,744	31,744	-
112	Early Intervention			
	Teen Center Youth Development	70,604	84,176	(13,572)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>Program Number</u>	<u>June 30, 2012</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
238	Teen Center Youth Development	\$ 9,148	\$ -	\$ 9,148
245	EPI Capacity	7,795	5,135	2,660
265	Childhood Lead Poisoning	4,939	6,955	(2,016)
280	EPI Capacity/Additional	1,071	1,071	-
301	WIC Cost Pool	250,007	1	250,006
306	Youth Development Coordinator	5,730	-	5,730
329	Breastfeeding Peer Counseling	11,132	14,087	(2,955)
336	Direct Observed Therapy	2,950	2,992	(42)
344	Community Health Awareness Screening and Education	1,284	1,659	(375)
367	Comprehensive STD Program	5,865	2,250	3,615
401	Cost Pool - Family Planning	12,185	17,822	(5,637)
404	Cost Pool - District EPSDT	6,001	6,001	-
405	State Cervical Cancer Program	14,399	1,743	12,656
409	Cost Pool - CMS Clinics	92,721	43,965	48,756
425	GPHL Immunization & Screening	384	900	(516)
448	Cardiovascular Health	2,266	1,354	912
460	CMS Newborn Hearing Screening	2,228	1,945	283
461	UNHSI Salaries	3,999	3,914	85
464	State Breast & Cervical Cancer	4,036	1,800	2,236
466	State Tobacco Use Prevention	6,081	5,850	231
498	PH Emergency Preparedness (PHEP)	27,380	45,435	(18,055)
501	Cities Readiness Initiative	5,720	8,037	(2,317)
522	Maternal Infant Early Childhood Home Visiting	-	1,809	(1,809)
530	Expanded and Integrated Testing Emergency Testing	754	4,500	(3,746)
543	Infants & Toddlers with Disabilities	41,298	65,083	(23,785)
544	Tuberculosis Elimination and Laboratory	8,600	-	8,600
559	Family Planning District Cadre Realignment	3,539	5,349	(1,810)
566	Hospital Preparedness Program	533	4,704	(4,171)
567	Hospital Resources Deployment Cache Storage	539	454	85
577	Tuberculosis Comprehensive Clinical TB Course	1,108	270	838
643	WIC Direct	<u>103,104</u>	<u>1</u>	<u>103,103</u>
	Subtotal	\$ <u>907,468</u>	\$ <u>405,012</u>	\$ <u>502,456</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>June 30, 2011</u>		<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Audit Settlement:				
001	Public Health	\$ 393,132	\$ -	\$ 393,132
056	Breast Test and More	-	7	(7)
101	Family Planning	-	11,943	(11,943)
134	Children's First Statewide Evaluation	-	101	(101)
224	Susan G. Komen Foundation	-	8	(8)
238	Teen Center Youth Development	-	268	(268)
241	Bioterrorism - Other Acts	-	1	(1)
245	EPI Capacity	-	90	(90)
247	Public Health Emergency Response	-	1,660	(1,660)
329	Breastfeed Peer Counseling	-	265	(265)
336	Direct Observed Therapy	-	180	(180)
401	Cost Pool - Family Planning	-	47	(47)
409	Cost Pool - CMS Clinics	-	29,963	(29,963)
450	Community Health Initiative	-	1,339	(1,339)
451	Federal Funding Assistance	-	446	(446)
464	State Breast and Cervical Cancer	-	330	(330)
543	Infants and Toddlers with Disabilities	-	43,099	(43,099)
564	Public Health Emergency Preparedness	-	291	(291)
565	Preparedness and Response for Bioterrorism	-	15,755	(15,755)
579	BCW/ARRA of 2009 Part C Early Intervention	-	709	(709)
643	WIC Direct	-	9,023	(9,023)
		\$ <u>393,132</u>	\$ <u>115,525</u>	\$ <u>277,607</u>
<u>June 30, 2010</u>				
Audit Settlement:				
056	Breast Test and More	\$ -	\$ 9,980	\$ (9,980)
409	Children's Medical Services	-	10,424	(10,424)
415	Babies Born Healthy	-	51,950	(51,950)
464	BCCP	-	151	(151)
524	Komen for the Cure Breast Cancer Program	-	4,496	(4,496)
564	Public Health Emergency Preparedness	-	21,817	(21,817)
564	Public Health Emergency Preparedness	-	430	(430)
564	Public Health Emergency Preparedness	-	636	(636)
565	Preparedness and Response for Bioterrorism	-	22,912	(22,912)
565	Preparedness and Response for Bioterrorism	38,000	-	38,000
565	Preparedness and Response for Bioterrorism	-	375	(375)
565	Preparedness and Response for Bioterrorism	-	233	(233)
565	Preparedness and Response for Bioterrorism	-	9,373	(9,373)
568	H1N1 Phase 1 FA 1 Planning	43,351	-	43,351
568	H1N1 Phase 1 FA 1 Planning	-	677	(677)
568	H1N1 Phase 1 FA 1 Planning	-	2,100	(2,100)
568	H1N1 Phase 1 FA 1 Planning	-	7,500	(7,500)
568	H1N1 Phase 1 FA 1 Planning	-	5	(5)
571	H1N1 Phase 3 Mass Vaccine	-	5,954	(5,954)
		\$ <u>81,351</u>	\$ <u>149,013</u>	\$ (<u>67,662</u>)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 3 - DUE TO/FROM DPH - CONTINUED

June 30, 2009

Audit Settlement:

112	Early Intervention	\$	-	\$	34,654	\$ (34,654)
415	Babies Born Health		-		95,902	(95,902)
409	Children's Medical Services		-		59,522	(59,522)
056	Breast Test and More		-		24,205	(24,205)
		\$	<u>-</u>	\$	<u>214,283</u>	\$ (<u>214,283</u>)
	TOTAL	\$	<u>1,381,951</u>	\$	<u>883,833</u>	\$	<u>498,118</u>

NOTE 4 - CONTRACTS RECEIVABLE

Maintenance Support - Shared Facilities	\$	69,275
Building Support - Grady		15,175
Ryan White - Title III		30,158
HOPWA		7,325
Ryan White - Title I		137,795
Recreational Service - Summer Voucher Program		7,000
Strategic Alliance for Health		98,738
CPPW Tobacco Use Prevention		160,471
CPPW Obesity Prevention		87,858
Refugee Settlement		3,300
Medicaid Administrative Claiming		197,390
Other Programs		4,457
Safe Communities Project - GOHS		<u>11,898</u>
	\$	<u>830,840</u>

NOTE 5 - OPERATING TRANSFERS

Under policies and procedures of DPH, the DeKalb County, Georgia Board of Health is allowed to carry forward (to the succeeding fiscal period) certain fees collected, provided the fees were not used to fund expenditures when they were collected. Transfers (Out) represents program fees collected during the fiscal year ended June 30, 2012 (FY'12) and not used to fund FY'12 expenditures. Transfers In represents fees collected during FY'12 and used to fund FY'13 expenditures.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 6 - PRIOR YEAR INCOME FUND

Prior year income fund represents that portion of fees transferred out in FY'12 as follows:

<u>REVENUES (FEE) DESCRIPTION</u>	<u>June 30, 2012 REVENUES</u>	<u>June 30, 2012 EXPENDITURES</u>	<u>TRANSFERRED OUT</u>
Outpatient Fees	\$ 6,275,410	\$ 4,029,427	\$ 2,245,983
Interest	<u>667</u>	<u>-</u>	<u>667</u>
Total	\$ <u>6,276,077</u>	\$ <u>4,029,427</u>	\$ <u>2,246,650</u>

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	<u>Balance June 30, 2011</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2012</u>
Equipment and Vehicles	\$ 1,471,433	\$ 502,488	\$ -	\$ 1,973,921
Accumulated Depreciation	(<u>1,256,612</u>)	(<u>90,591</u>)	(<u>97,494</u>)	(<u>1,249,709</u>)
Governmental Activities Capital Assets, Net	\$ <u>214,821</u>	\$ <u>411,897</u>	\$ <u>97,494</u>	\$ <u>724,212</u>

NOTE 8 - COMPENSATED ABSENCES

Non-current liabilities on the statement of net assets are made up of compensated absences payable at June 30, 2012. All of the compensated absences are related to governmental activities. Changes in compensated absences for FY12 are as follows:

	<u>Balance June 20, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2012</u>
	\$ <u>1,413,035</u>	\$ <u>-</u>	\$ <u>80,792</u>	\$ <u>1,332,243</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 9 - RETIREMENT PLAN

The employees of the DeKalb County, Georgia Board of Health are covered by the Employee's Retirement System of the State of Georgia and the Georgia Defined Contribution and Georgia State Employee Pension Savings Plans. Total retirement contributions for the year ended June 30, 2012 were \$1,320,175 based on qualifying salaries of \$11,350,114. Total Defined Contribution Plan contributions for the year ended June 30, 2012 were \$147,665 based on qualifying salaries of \$1,968,870. Total Georgia State Employee Pension Savings Plan contributions for the year ended June 30, 2012 were \$185,096 based on qualifying salaries of \$2,494,554. Ten year historical information may be obtained from the Employee's Retirement System of Georgia or the Georgia Defined Contribution Plan.

NOTE 10 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 10, 2012, the date on which the financial statements were available to be issued.

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON REQUIRED SUPPLEMENTARY INFORMATION

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

Our report on our audit appears on page 1. Our audit was made primarily for the purpose of rendering an opinion on the financial statements, taken as a whole, shown on page 2 to 23 of this report. The data included in this report on pages 25 to 88, although not considered necessary for a fair presentation of assets and liabilities and results of operations in conformity with the basis of accounting described in Note 1, is presented primarily for supplemental analysis purposes. This additional information has been subjected to the audit procedures applied in the audit of the financial statements and is, in our opinion, fairly stated in all material respects in relation to the financial statements taken as a whole.

ROBERT BAKER and ASSOCIATES

The signature is written in cursive and reads "Robert Baker and Associates".

Certified Public Accountants
Albany, Georgia
December 10, 2012

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

PUBLIC HEALTH PROGRAM - 001

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 5,012,550	\$ 5,523,227	\$ 5,523,227	\$ -
Other	589,457	362,334	56,459	(305,875)
County Participating	1,254,255	1,254,255	1,254,255	-
County Non-Participating	3,119,857	2,934,815	2,934,815	-
Outpatient Medicare Fees	-	93,000	73,914	(19,086)
Outpatient Medicaid Fees	192,000	193,000	-	(193,000)
Private Insurance	78,000	87,108	164,978	77,870
Medicaid Health Check	343,000	352,000	348,001	(3,999)
Environmental Fees	1,392,436	1,416,487	1,317,431	(99,056)
Outpatient Client Fees	1,763,315	1,837,276	1,790,252	(47,024)
Vital Records Fees	425,000	425,000	530,715	105,715
Miscellaneous Fees	-	-	53,569	53,569
Capitation Payments	-	-	60	60
Administrative Claiming Income	-	1,320,061	435,403	(884,658)
Prior Year - Administrative Claiming Income	1,360,580	-	-	-
Qualifying Local Funds	111,407	188,075	105,067	(83,008)
Qualifying Contracts	3,000	-	226,136	226,136
Medicaid - Dental	-	-	216,895	216,895
Medicaid - DSPS	1,112,200	938,801	1,286,185	347,384
Medicaid - PCM	222,000	222,000	310,557	88,557
Medicaid - Case Management	50,636	53,036	28,290	(24,746)
Intra/Inter Agency	<u>1,317,543</u>	<u>1,489,823</u>	<u>1,451,157</u>	<u>(38,666)</u>
TOTAL REVENUES	\$ <u>18,347,236</u>	\$ <u>18,690,298</u>	\$ <u>18,107,366</u>	\$ (<u>582,932</u>)
EXPENDITURES				
Direct Salaries	\$ 15,663,648	\$ 15,382,891	\$ 14,261,608	\$ (1,121,283)
Equipment	182,119	579,765	579,446	(319)
Other Operating Expenditures	3,220,058	4,192,898	2,543,415	(1,649,483)
Intra/Inter Agency	<u>181,411</u>	<u>105,070</u>	<u>161,929</u>	<u>56,859</u>
TOTAL EXPENDITURES	\$ <u>19,247,236</u>	\$ <u>20,260,624</u>	\$ <u>17,546,398</u>	\$ (<u>2,714,226</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (<u>900,000</u>)	\$ (<u>1,570,326</u>)	\$ <u>560,968</u>	\$ <u>2,131,294</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 900,000	\$ 1,570,326	\$ 1,514,581	\$ (55,745)
Transfers (Out)	(-)	(-)	(<u>2,075,549</u>)	(<u>2,075,549</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>900,000</u>	\$ <u>1,570,326</u>	\$ (<u>560,968</u>)	\$ (<u>2,131,294</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC - NUTRITION EDUCATION PROGRAM - 007

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 17,510	\$ 17,610	\$ 14,460	\$ (3,150)
EXPENDITURES				
Other Operating Expenditures	\$ 17,510	\$ 17,610	\$ 14,460	\$ (3,150)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC - BREASTFEEDING PROGRAM - 009

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>19,637</u>	\$ <u>14,890</u>	\$ <u>12,225</u>	\$ (<u>2,665</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>19,637</u>	\$ <u>14,890</u>	\$ <u>12,225</u>	(<u>2,665</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
Transfers (Out)	(<u> </u>)	(<u> </u>)	(<u> </u>)	(<u> </u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DISTRICT ADMINISTRATION - 021

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>94,443</u>	\$ <u>94,443</u>	\$ <u>87,871</u>	\$ (<u>6,572</u>)
EXPENDITURES				
Direct Salaries	\$ <u>98,518</u>	\$ <u>94,443</u>	\$ <u>87,871</u>	\$ (<u>6,572</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (<u>4,075</u>)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>4,075</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>4,075</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDREN'S 1st - 2 - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 29,010	\$ 77,100	\$ 77,100	\$ -
Medicaid Case Management	<u>2,109</u>	<u>4,273</u>	<u>4,273</u>	<u>-</u>
TOTAL REVENUES	\$ <u>31,119</u>	\$ <u>81,373</u>	\$ <u>81,373</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ -	\$ 73,168	\$ 73,168	\$ -
Equipment	1,900	-	-	-
Other Operating Expenditures	27,110	4,721	4,721	-
Indirect Costs	<u>2,109</u>	<u>7,751</u>	<u>7,751</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>31,119</u>	\$ <u>85,640</u>	\$ <u>85,640</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ (<u>4,267</u>)	\$ (<u>4,267</u>)	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ 4,267	\$ 4,267	\$ -
Operating Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>4,267</u>	\$ <u>4,267</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDREN'S 1st - 3 - 029

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 35,457	\$ 119,106	\$ 77,681	\$ (41,425)
Intra/Inter Case Management	-	-	25,676	25,676
Medicaid-Case Management	-	1,940	23,738	21,798
TOTAL REVENUES	\$ 35,457	\$ 121,046	\$ 127,095	\$ 6,049
EXPENDITURES				
Direct Salaries	\$ 9,552	\$ 131,550	\$ 109,931	\$ (21,619)
Other Operating Expenditures	23,326	3,593	3,586	(7)
Indirect Costs	2,579	11,579	11,579	-
TOTAL EXPENDITURES	\$ 35,457	\$ 146,722	\$ 125,096	\$ (21,626)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (25,676)	\$ 1,999	\$ 27,675
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ 25,676	\$ 29,943	\$ 4,267
Operating Transfers (Out)	(-)	(-)	(31,942)	(31,942)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 25,676	\$ (1,999)	\$ (27,675)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDREN'S 1st - 4 - 030

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 132,158	\$ 113,507	\$ 107,270	\$ (6,237)
Medicaid Case Management	<u>20,805</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	\$ <u>152,963</u>	\$ <u>113,507</u>	\$ <u>107,270</u>	\$ (<u>6,237</u>)
EXPENDITURES				
Direct Salaries	\$ 137,220	\$ 71,569	\$ 71,514	\$ (55)
Equipment	-	254	253	(1)
Other Operating Expenditures	6,133	31,755	25,574	(6,181)
Indirect Costs	<u>9,610</u>	<u>9,929</u>	<u>9,929</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>152,963</u>	\$ <u>113,507</u>	\$ <u>107,270</u>	\$ (<u>6,237</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB CASE MANAGEMENT - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>36,000</u>	\$ <u>134,720</u>	\$ <u>134,720</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 36,000	\$ 28,108	\$ 28,108	\$ -
Other Operating Expenditures	-	36	36	-
Intra/Inter Agency	-	97,872	97,872	-
Indirect Costs	<u>-</u>	<u>8,704</u>	<u>8,704</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>36,000</u>	\$ <u>134,720</u>	\$ <u>134,720</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HIV/AIDS SUBSTANCE ABUSE - 044

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>49,928</u>	\$ <u>25,000</u>	\$ <u>25,000</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 42,690	\$ 21,019	\$ 21,019	\$ -
Other Operating Expenditures	4,749	2,816	2,816	-
Indirect Costs	<u>2,489</u>	<u>1,165</u>	<u>1,165</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>49,928</u>	\$ <u>25,000</u>	\$ <u>25,000</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BREAST TEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>61,061</u>	\$ <u>67,800</u>	\$ <u>67,800</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ 54,965	\$ 48,019	\$ 48,020	\$ 1
Intra/Inter Agency	1,166	13,598	13,598	-
Indirect Costs	<u>4,930</u>	<u>6,183</u>	<u>6,182</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>61,061</u>	\$ <u>67,800</u>	\$ <u>67,800</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

IMMUNIZATION - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>161,550</u>	\$ <u>198,144</u>	\$ <u>184,181</u>	\$ (<u>13,963</u>)
EXPENDITURES				
Direct Salaries	\$ 129,810	\$ 108,194	\$ 94,234	\$ (13,960)
Equipment	3,300	39,745	39,745	-
Other Operating Expenditures	16,693	33,157	33,155	(2)
Indirect Costs	<u>11,747</u>	<u>17,048</u>	<u>17,047</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>161,550</u>	\$ <u>198,144</u>	\$ <u>184,181</u>	\$ (<u>13,963</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TITLE III - RYAN WHITE - 067

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Other Federal Funds	\$ <u>433,993</u>	\$ <u>433,993</u>	\$ <u>409,810</u>	\$ (<u>24,183</u>)
EXPENDITURES				
Direct Salaries	\$ <u>422,890</u>	\$ <u>422,890</u>	\$ <u>404,338</u>	\$ (<u>18,552</u>)
Other Operating Expenditures	<u>11,103</u>	<u>11,103</u>	<u>5,472</u>	(<u>5,631</u>)
TOTAL EXPENDITURES	\$ <u>433,993</u>	\$ <u>433,993</u>	\$ <u>409,810</u>	\$ (<u>24,183</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
Transfers (Out)	(<u> </u>)	(<u> </u>)	(<u> </u>)	(<u> </u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DENTAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 84,153	\$ 84,153	\$ 84,153	\$ -
Intra/Inter Agency	<u>1,861</u>	<u>1,861</u>	<u>1,860</u>	(<u>1</u>)
TOTAL REVENUES	\$ <u>86,014</u>	\$ <u>86,014</u>	\$ <u>86,013</u>	\$ (<u>1</u>)
EXPENDITURES				
Direct Salaries	\$ 76,373	\$ 76,373	\$ 76,373	\$ -
Other Operating Expenditures	1,680	1,680	1,679	(1)
Indirect Costs	<u>7,961</u>	<u>7,961</u>	<u>7,961</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>86,014</u>	\$ <u>86,014</u>	\$ <u>86,013</u>	\$ (<u>1</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FAMILY PLANNING EXPANDED SERVICES - 101

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 430,604	\$ 430,604	\$ 430,604	\$ -
Outpatient Medicaid Fees	6,063	6,063	76,779	70,716
Family Planning Fees	5,669	5,669	6,141	472
Intra/Inter Agency	<u>8,000</u>	<u>8,000</u>	<u>13,896</u>	<u>5,896</u>
TOTAL REVENUES	\$ <u>450,336</u>	\$ <u>450,336</u>	\$ <u>527,420</u>	\$ <u>77,084</u>
EXPENDITURES				
Direct Salaries	\$ 300,436	\$ 300,436	\$ 294,847	\$ (5,589)
Equipment	484	484	484	-
Other Operating Expenditures	113,613	113,613	113,621	8
Indirect Costs	<u>41,699</u>	<u>41,699</u>	<u>41,699</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>456,232</u>	\$ <u>456,232</u>	\$ <u>450,651</u>	\$ (<u>5,581</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (<u>5,896</u>)	\$ (<u>5,896</u>)	\$ <u>76,769</u>	\$ <u>82,665</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 5,896	\$ 5,896	\$ 5,896	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>82,665</u>)	(<u>82,665</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>5,896</u>	\$ <u>5,896</u>	\$ (<u>76,769</u>)	\$ (<u>82,665</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOPWA - 102

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
HOPWA				
Contracts	\$ <u>102,544</u>	\$ <u>102,544</u>	\$ <u>83,064</u>	\$ (<u>19,480</u>)
EXPENDITURES				
Direct Salaries	\$ <u>46,786</u>	\$ <u>46,786</u>	\$ <u>46,784</u>	\$ (<u>2</u>)
Other Operating Expenditures	<u>55,758</u>	<u>55,758</u>	<u>36,280</u>	(<u>19,478</u>)
TOTAL EXPENDITURES	\$ <u>102,544</u>	\$ <u>102,544</u>	\$ <u>83,064</u>	\$ (<u>19,480</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EI CASE MANAGEMENT - 112

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 771,842	\$ 835,293	\$ 817,350	\$ (17,943)
Intra/Inter Agency	<u>-</u>	<u>-</u>	<u>10,785</u>	<u>10,785</u>
TOTAL REVENUES	\$ <u>771,842</u>	\$ <u>835,293</u>	\$ <u>828,135</u>	\$ (<u>7,158</u>)
EXPENDITURES				
Direct Salaries	\$ 697,712	\$ 760,723	\$ 742,782	\$ (17,941)
Equipment	17,786	2,636	2,634	(2)
Intra/Inter Agency	-	6,068	6,067	(1)
Indirect Costs	<u>56,344</u>	<u>76,651</u>	<u>76,652</u>	<u>1</u>
TOTAL EXPENDITURES	\$ <u>771,842</u>	\$ <u>846,078</u>	\$ <u>828,135</u>	\$ (<u>17,943</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ (<u>10,785</u>)	\$ <u>-</u>	\$ <u>10,785</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 10,785	\$ -	\$ (10,785)
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>10,785</u>	\$ <u>-</u>	\$ (<u>10,785</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE - 225

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Contracts	\$ <u>880,683</u>	\$ <u>1,091,554</u>	\$ <u>1,036,918</u>	\$ (<u>54,636</u>)
EXPENDITURES				
Direct Salaries	\$ 502,574	\$ 521,450	\$ 468,620	\$ (52,830)
Equipment	-	3,356	3,356	-
Other Operating Expenditures	314,625	434,383	432,577	(1,806)
Intra/Inter Agency	-	121,908	121,908	-
Indirect Costs	<u>63,484</u>	<u>10,457</u>	<u>10,457</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>880,683</u>	\$ <u>1,091,554</u>	\$ <u>1,036,918</u>	\$ (<u>54,636</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TEEN CENTER YOUTH DEVELOPMENT - 238

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>450,000</u>	\$ <u>180,677</u>	\$ <u>177,088</u>	\$ (<u>3,589</u>)
EXPENDITURES				
Direct Salaries	\$ 165,671	\$ 84,533	\$ 81,014	\$ (3,519)
Other Operating Expenditures	236,052	62,991	62,921	(70)
Intra/Inter Agency	15,555	16,761	16,761	-
Indirect Costs	<u>32,722</u>	<u>16,392</u>	<u>16,392</u>	-
TOTAL EXPENDITURES	\$ <u>450,000</u>	\$ <u>180,677</u>	\$ <u>177,088</u>	\$ (<u>3,589</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BIOTERRORISM - OTHER - 241

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>131,686</u>	\$ <u>5,801</u>	\$ <u>5,801</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ -	\$ 3,698	\$ 3,698	\$ -
Other Operating Expenditures	122,110	1,883	1,883	-
Indirect Costs	<u>9,576</u>	<u>220</u>	<u>220</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>131,686</u>	\$ <u>5,801</u>	\$ <u>5,801</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EPI CAPACITY - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 52,257	\$ 57,051	\$ 48,730	\$ (8,321)
EXPENDITURES				
Direct Salaries	\$ 41,254	\$ 42,101	\$ 42,090	\$ (11)
Equipment	-	6	5	(1)
Other Operating Expenditures	6,854	10,434	2,125	(8,309)
Indirect Costs	4,149	4,510	4,510	-
TOTAL EXPENDITURES	\$ 52,257	\$ 57,051	\$ 48,730	\$ (8,321)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM (PHEP) - 247

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>427,832</u>	\$ <u>53,427</u>	\$ <u>53,427</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 314,192	\$ 32,644	\$ 32,735	\$ 91
Equipment	5,380	11	11	-
Other Operating Expenditures	77,150	18,305	18,214	(91)
Indirect Costs	<u>31,110</u>	<u>2,467</u>	<u>2,467</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>427,832</u>	\$ <u>53,427</u>	\$ <u>53,427</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDHOOD LEAD POISONING - 265

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 88,960	\$ 77,281	\$ 48,401	\$ (28,880)
EXPENDITURES				
Direct Salaries	\$ 73,514	\$ 75,599	\$ 46,722	\$ (28,877)
Other Operating Expenditures	9,265	1,682	1,679	(3)
Indirect Cost	6,181	-	-	-
TOTAL EXPENDITURES	\$ 88,960	\$ 77,281	\$ 48,401	\$ (28,880)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>18,000</u>	\$ <u>15,000</u>	\$ <u>15,000</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 12,166	\$ 12,413	\$ 12,412	\$ (1)
Other Operating Expenditures	4,525	1,678	1,679	1
Indirect Cost	<u>1,309</u>	<u>909</u>	<u>909</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>18,000</u>	\$ <u>15,000</u>	\$ <u>15,000</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDREN'S FIRST DEVELOPMENTAL SPECIALIST - 298

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>13,624</u>	\$ <u>13,624</u>	\$ <u>13,624</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ <u>13,624</u>	\$ <u>13,624</u>	\$ <u>13,624</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>3,892,788</u>	\$ <u>3,462,177</u>	\$ <u>3,275,603</u>	\$ (<u>186,574</u>)
EXPENDITURES				
Direct Salaries	\$ <u>3,892,788</u>	\$ <u>3,462,177</u>	\$ <u>3,275,603</u>	\$ (<u>186,574</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
Transfers (Out)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

YOUTH DEVELOPMENT COORDINATION - 306

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Intra/Inter Agency	<u>15,555</u>	<u>16,761</u>	<u>16,761</u>	<u>-</u>
TOTAL REVENUES	\$ <u>85,555</u>	\$ <u>86,761</u>	\$ <u>86,761</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 74,454	\$ 75,274	\$ 75,274	\$ -
Other Operating Expenditures	5,211	5,207	5,207	-
Indirect Costs	<u>5,890</u>	<u>6,280</u>	<u>6,280</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>85,555</u>	\$ <u>86,761</u>	\$ <u>86,761</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>-</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BREASTFEEDING PEER COUNSEL - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>166,093</u>	\$ <u>153,240</u>	\$ <u>130,246</u>	\$ (<u>22,994</u>)
EXPENDITURES				
Direct Salaries	\$ 122,441	\$ 113,996	\$ 91,012	\$ (22,984)
Equipment	-	1,977	1,977	-
Other Operating Expenditures	28,183	25,211	25,202	(9)
Indirect Cost	<u>15,469</u>	<u>12,056</u>	<u>12,055</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>166,093</u>	\$ <u>153,240</u>	\$ <u>130,246</u>	\$ (<u>22,994</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DIRECT OBSERVED THERAPY - 336

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>57,715</u>	\$ <u>57,715</u>	\$ <u>57,673</u>	\$ (<u>42</u>)
EXPENDITURES				
Direct Salaries	\$ 35,142	\$ 34,823	\$ 34,823	\$ -
Other Operating Expenditures	5,852	4,512	4,470	(42)
Intra/Inter Agency	13,042	13,042	13,042	-
Indirect Costs	<u>3,679</u>	<u>5,338</u>	<u>5,338</u>	-
TOTAL EXPENDITURES	\$ <u>57,715</u>	\$ <u>57,715</u>	\$ <u>57,673</u>	\$ (<u>42</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMMUNITY HEALTH AWARENESS
SCREENING & EDUCATION PROGRAM - 344

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>18,439</u>	\$ <u>18,439</u>	\$ <u>8,755</u>	\$ (<u>9,684</u>)
EXPENDITURES				
Other Operating Expenditures	\$ 16,727	\$ 16,727	\$ 7,043	\$ (9,684)
Intra/Inter Agency	902	902	902	-
Indirect Costs	<u>810</u>	<u>810</u>	<u>810</u>	-
TOTAL EXPENDITURES	\$ <u>18,439</u>	\$ <u>18,439</u>	\$ <u>8,755</u>	\$ (<u>9,684</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMPREHENSIVE STD PROGRAM - 367

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>50,000</u>	\$ <u>36,151</u>	\$ <u>21,827</u>	\$ (<u>14,324</u>)
EXPENDITURES				
Direct Salaries	\$ 48,229	\$ 32,143	\$ 17,821	\$ (14,322)
Other Operating Expenditures	196	1,988	1,986	(2)
Indirect Costs	<u>1,575</u>	<u>2,020</u>	<u>2,020</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>50,000</u>	\$ <u>36,151</u>	\$ <u>21,827</u>	\$ (<u>14,324</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 253,370	\$ 198,019	\$ 187,543	\$ (10,476)
Intra/Inter Agency	-	-	6,376	6,376
Family Planning Fees	<u>2,000</u>	<u>2,195</u>	<u>2,194</u>	(<u>1</u>)
TOTAL REVENUES	\$ <u>255,370</u>	\$ <u>200,214</u>	\$ <u>196,113</u>	\$ (<u>4,101</u>)
EXPENDITURES				
Direct Salaries	\$ 199,916	\$ 152,465	\$ 140,399	\$ (12,066)
Equipment	2,187	4,493	4,493	-
Other Operating Expenditures	34,795	31,683	31,078	(605)
Indirect Costs	<u>18,472</u>	<u>17,949</u>	<u>17,949</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>255,370</u>	\$ <u>206,590</u>	\$ <u>193,919</u>	\$ (<u>12,671</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ (<u>6,376</u>)	\$ <u>2,194</u>	\$ <u>8,570</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 6,376	\$ 6,376	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>8,570</u>)	(<u>8,570</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>6,376</u>	\$ (<u>2,194</u>)	\$ (<u>8,570</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CP DISTRICT EPSDT - 404

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>78,924</u>	\$ <u>78,924</u>	\$ <u>78,924</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries	\$ 35,915	\$ 71,219	\$ 71,220	\$ 1
Equipment	10,653	-	-	-
Other Operating Expenditures	32,356	2,684	2,683	(1)
Indirect Cost	<u>-</u>	<u>5,021</u>	<u>5,021</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>78,924</u>	\$ <u>78,924</u>	\$ <u>78,924</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE CERVICAL CANCER SCREENING PROGRAM - 405

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>38,740</u>	\$ <u>42,614</u>	\$ <u>42,614</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ 35,923	\$ 38,363	\$ 38,363	\$ -
Intra/Inter Agency	-	356	356	-
Indirect Cost	<u>2,817</u>	<u>3,895</u>	<u>3,895</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>38,740</u>	\$ <u>42,614</u>	\$ <u>42,614</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CMS CLINICS - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 488,504	\$ 488,504	\$ 454,876	\$ (33,628)
Medicaid DSPS	5,000	5,000	5,783	783
Other Fees	-	-	4,281	4,281
TOTAL REVENUES	\$ 493,504	\$ 493,504	\$ 464,940	\$ (28,564)
EXPENDITURES				
Direct Salaries	\$ 306,119	\$ 270,999	\$ 270,975	\$ (24)
Equipment	2,000	837	837	-
Other Operating Expenditures	149,499	183,451	144,848	(38,603)
Indirect Costs	35,886	42,483	42,482	(1)
TOTAL EXPENDITURES	\$ 493,504	\$ 497,770	\$ 459,142	\$ (38,628)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (4,266)	\$ 5,798	\$ 10,064
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 4,266	\$ 4,266	\$ -
Transfers (Out)	(-)	(-)	(10,064)	(10,064)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 4,266	\$ (5,798)	\$ (10,064)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GPHL IMMUNIZATION & SCREENING - 425

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>7,516</u>	\$ (<u>2,484</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>9,324</u>	\$ <u>9,302</u>	\$ <u>6,819</u>	\$ (<u>2,483</u>)
Indirect Costs	<u>676</u>	<u>698</u>	<u>697</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>7,516</u>	\$ (<u>2,484</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CARDIOVASCULAR HEALTH - 448

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>15,050</u>	\$ <u>15,050</u>	\$ <u>8,488</u>	\$ (<u>6,562</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>15,050</u>	\$ <u>14,264</u>	\$ <u>7,703</u>	\$ (<u>6,561</u>)
Indirect Costs	<u>-</u>	<u>786</u>	<u>785</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>15,050</u>	\$ <u>15,050</u>	\$ <u>8,488</u>	\$ (<u>6,562</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMMUNITY HEALTH INITIATIVE - 450

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
State - Other	\$ 57,177	\$ 96,795	\$ 6,304	\$ (90,491)
County Non-Participating	-	37,482	37,482	-
Qualifying Local Funds	-	100,000	60,600	(39,400)
Outpatient Client Fees	<u>1,000</u>	<u>1,000</u>	<u>27</u>	(<u>973</u>)
TOTAL REVENUES	\$ <u>58,177</u>	\$ <u>235,277</u>	\$ <u>104,413</u>	\$ (<u>130,864</u>)
EXPENDITURES				
Direct Salaries	\$ 43,385	\$ 62,012	\$ 30,804	\$ (31,208)
Equipment	960	1,500	-	(1,500)
Other Operating Expenditures	<u>13,832</u>	<u>171,765</u>	<u>73,609</u>	(<u>98,156</u>)
TOTAL EXPENDITURES	\$ <u>58,177</u>	\$ <u>235,277</u>	\$ <u>104,413</u>	\$ (<u>130,864</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FEDERAL FUNDING ASSISTANCE - 451

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Other Federal Funds	\$ 5,091,545	\$ 5,116,099	\$ 2,997,417	\$ (2,118,682)
Qualifying Contracts	<u> -</u>	<u> 5,000</u>	<u> 5,000</u>	<u> -</u>
TOTAL REVENUES	\$ <u>5,091,545</u>	\$ <u>5,121,099</u>	\$ <u>3,002,417</u>	\$ (<u>2,118,682</u>)
EXPENDITURES				
Direct Salaries	\$ 1,231,705	\$ 1,268,954	\$ 1,138,410	\$ (130,544)
Equipment	5,500	31,386	29,316	(2,070)
Other Operating Expenditures	3,540,517	3,514,398	1,532,904	(1,981,494)
Indirect Cost	<u>313,823</u>	<u>306,361</u>	<u>298,990</u>	(<u>7,371</u>)
TOTAL EXPENDITURES	\$ <u>5,091,545</u>	\$ <u>5,121,099</u>	\$ <u>2,999,620</u>	\$ (<u>2,121,479</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 2,797</u>	\$ <u> 2,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
Transfers (Out)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 2,797</u>	\$ <u> 2,797</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CONTRACT SERVICES - 452

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Contracts	\$ 100,000	\$ 105,138	\$ 100,978	\$ (4,160)
Other Contracts	<u> -</u>	<u>75,000</u>	<u>13,485</u>	(<u>61,515</u>)
TOTAL REVENUES	\$ <u>100,000</u>	\$ <u>180,138</u>	\$ <u>114,463</u>	\$ (<u>65,675</u>)
EXPENDITURES				
Direct Salaries	\$ 83,688	\$ 150,553	\$ 100,662	\$ (49,891)
Other Operating Expenditures	8,865	22,866	7,083	(15,783)
Indirect Costs	<u>7,447</u>	<u>6,719</u>	<u>6,718</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>100,000</u>	\$ <u>180,138</u>	\$ <u>114,463</u>	\$ (<u>65,675</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)	(<u> -</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE COMMUNITY IMPROVEMENTS - 453

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
State - Other	\$ <u>68,100</u>	\$ <u>68,100</u>	\$ <u>66,048</u>	\$ (<u>2,052</u>)
EXPENDITURES				
Direct Salaries	\$ <u>57,050</u>	\$ <u>57,029</u>	\$ <u>57,028</u>	\$ (<u>1</u>)
Other Operating Expenditures	<u>11,050</u>	<u>11,071</u>	<u>9,020</u>	(<u>2,051</u>)
TOTAL EXPENDITURES	\$ <u>68,100</u>	\$ <u>68,100</u>	\$ <u>66,048</u>	\$ (<u>2,052</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
Transfers (Out)	(<u> </u>)	(<u> </u>)	(<u> </u>)	(<u> </u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CMS - NEWBORN HEARING SCREENING - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>2,500</u>	\$ <u>22,933</u>	\$ <u>22,166</u>	\$ (<u>767</u>)
EXPENDITURES				
Direct Salaries	\$ 812	\$ 18,825	\$ 18,062	\$ (763)
Equipment	-	21	21	-
Other Operating Expenditures	1,688	2,035	2,031	(4)
Indirect Costs	<u>-</u>	<u>2,052</u>	<u>2,052</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>2,500</u>	\$ <u>22,933</u>	\$ <u>22,166</u>	\$ (<u>767</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

UNHSI SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>43,488</u>	\$ <u>49,488</u>	\$ <u>46,664</u>	\$ (<u>2,824</u>)
EXPENDITURES				
Direct Salaries	\$ 40,475	\$ 40,228	\$ 40,225	\$ (3)
Equipment	-	17	17	-
Other Operating Expenditures	3,013	4,923	2,103	(2,820)
Indirect Cost	<u>-</u>	<u>4,320</u>	<u>4,319</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>43,488</u>	\$ <u>49,488</u>	\$ <u>46,664</u>	\$ (<u>2,824</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE BREAST & CERVICAL - 464

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 30,835	\$ 40,000	\$ 39,999	\$ (1)
EXPENDITURES				
Equipment	\$ -	\$ 599	\$ 599	\$ -
Other Operating Expenditures	27,926	29,883	29,882	(1)
Intra/Inter Agency	-	5,848	5,848	-
Indirect Cost	2,909	3,670	3,670	-
TOTAL EXPENDITURES	\$ 30,835	\$ 40,000	\$ 39,999	\$ (1)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE TOBACCO USE PREVENTION - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ <u>59,160</u>	\$ (<u>5,840</u>)
EXPENDITURES				
Direct Salaries	\$ 58,515	\$ 46,752	\$ 46,750	\$ (2)
Other Operating Expenditures	2,441	12,772	6,935	(5,837)
Indirect Cost	<u>4,044</u>	<u>5,476</u>	<u>5,475</u>	(1)
TOTAL EXPENDITURES	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ <u>59,160</u>	\$ (<u>5,840</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM (PHEP) - 498

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>392,832</u>	\$ <u>504,832</u>	\$ <u>387,289</u>	\$ (<u>117,543</u>)
EXPENDITURES				
Direct Salaries	\$ 302,132	\$ 302,132	\$ 213,524	\$ (88,608)
Equipment	6,000	6,000	229	(5,771)
Other Operating Expenditures	38,483	160,853	137,689	(23,164)
Intra/Inter Agency	35,712	-	-	-
Indirect Costs	<u>10,505</u>	<u>35,847</u>	<u>35,847</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>392,832</u>	\$ <u>504,832</u>	\$ <u>387,289</u>	\$ (<u>117,543</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CITIES READINESS INITIATIVE - 501

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>89,300</u>	\$ <u>89,300</u>	\$ <u>15,117</u>	\$ (<u>74,183</u>)
EXPENDITURES				
Direct Salaries	\$ -	\$ 6,209	\$ 6,209	\$ -
Other Operating Expenditures	83,840	81,691	7,509	(74,182)
Indirect Costs	<u>5,460</u>	<u>1,400</u>	<u>1,399</u>	(<u>1</u>)
TOTAL EXPENDITURES	\$ <u>89,300</u>	\$ <u>89,300</u>	\$ <u>15,117</u>	\$ (<u>74,183</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

MATERNAL INFANT EARLY CHILDHOOD HOME VISITING - 522

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>70,106</u>	\$ <u>70,106</u>	\$ <u>7,983</u>	\$ (<u>62,123</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>70,106</u>	\$ <u>70,106</u>	\$ <u>7,983</u>	\$ (<u>62,123</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
Transfers (Out)	(<u> </u>)	(<u> </u>)	(<u> </u>)	(<u> </u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EXPANDED & INTERGRATED TESTING -
EMERGENCY TESTING DEPARTMENT - 530

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>20,918</u>	\$ (<u>29,082</u>)
EXPENDITURES				
Direct Salaries	\$ <u>33,628</u>	\$ <u>33,628</u>	\$ <u>19,833</u>	\$ (<u>13,795</u>)
Other Operating Expenditures	<u>16,372</u>	<u>16,372</u>	<u>1,085</u>	(<u>15,287</u>)
TOTAL EXPENDITURES	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>20,918</u>	\$ (<u>29,082</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

INFANTS & TODDLERS WITH DISABILITIES - 543

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 933,210	\$ 605,139	\$ 545,816	\$ (59,323)
Client Fees	-	-	695	695
Private Insurance	-	-	6,896	6,896
Medicaid Case Management	-	5,200	27,945	22,745
TOTAL REVENUES	\$ 933,210	\$ 610,339	\$ 581,352	\$ (28,987)
EXPENDITURES				
Direct Salaries	\$ 227,134	\$ 248,484	\$ 248,481	\$ (3)
Equipment	8,560	6,456	6,455	(1)
Other Operating Expenditures	620,728	306,982	240,142	(66,840)
Indirect Cost	76,788	50,739	50,738	(1)
TOTAL EXPENDITURES	\$ 933,210	\$ 612,661	\$ 545,816	\$ (66,845)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (2,322)	\$ 35,536	\$ 37,858
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 2,322	\$ 2,322	\$ -
Transfers (Out)	(-)	(-)	(37,858)	(37,858)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 2,322	\$ (35,536)	\$ (37,858)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
TUBERCULOSIS ELIMINATION & LABORATORY - 544

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 77,590	\$ 79,364	\$ 79,364	\$ -
Inter Agency	-	-	3,031	3,031
TOTAL REVENUES	\$ 77,590	\$ 79,364	\$ 82,395	\$ 3,031
EXPENDITURES				
Direct Salaries	\$ 80,940	\$ 82,296	\$ 82,296	\$ -
Other Operating Expenditures	-	99	99	-
TOTAL EXPENDITURES	\$ 80,940	\$ 82,395	\$ 82,395	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,350)	\$ (3,031)	\$ -	\$ 3,031
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 3,350	\$ 3,031	\$ -	\$ (3,031)
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 3,350	\$ 3,031	\$ -	\$ (3,031)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FAMILY PLANNING DISTRICT CADRE RE-ALIGNMENT - 559

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 65,389	\$ 65,389	\$ 63,578	\$ (1,811)
Family Planning Fees	2,824	-	-	-
TOTAL REVENUES	\$ 68,213	\$ 65,389	\$ 63,578	\$ (1,811)
EXPENDITURES				
Direct Salaries	\$ 68,213	\$ 65,389	\$ 63,578	\$ (1,811)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOSPITAL PREPAREDNESS PROGRAM (HPP/ASPR) - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>77,411</u>	\$ <u>75,000</u>	\$ <u>70,829</u>	\$ (<u>4,171</u>)
EXPENDITURES				
Direct Salaries	\$ 71,584	\$ 67,171	\$ 63,002	\$ (4,169)
Other Operating Expenditures	5,827	1,390	1,388	(2)
Indirect Costs	<u>-</u>	<u>6,439</u>	<u>6,439</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>77,411</u>	\$ <u>75,000</u>	\$ <u>70,829</u>	\$ (<u>4,171</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOSPITAL RESOURCES DEPLOYMENT CACHE STORAGE (ASPR) - 567

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>5,040</u>	\$ <u>5,040</u>	\$ <u>5,040</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ <u>5,040</u>	\$ <u>5,040</u>	\$ <u>5,040</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TUBERCULOSIS COMPREHENSIVE CLINICAL TB COURSE - 577

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>1,108</u>	\$ (<u>1,892</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>1,108</u>	\$ (<u>1,892</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BCS/ARRA OF 2011 IDEA PART C EARLY INTERVENTION SY - 579

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 93,820	\$ 155,988	\$ 154,963	\$ (1,025)
Medicaid Case Management	<u>-</u>	<u>-</u>	<u>106</u>	<u>106</u>
TOTAL REVENUES	\$ <u>93,820</u>	\$ <u>155,988</u>	\$ <u>155,069</u>	\$ (<u>919</u>)
EXPENDITURES				
Direct Salaries	\$ 91,728	\$ 104,062	\$ 104,062	\$ -
Equipment	-	6,926	6,926	-
Other Operating Expenditures	2,092	30,126	39,180	(9,054)
Indirect Costs	<u>-</u>	<u>14,874</u>	<u>14,874</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>93,820</u>	\$ <u>155,988</u>	\$ <u>165,042</u>	\$ <u>9,054</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>9,973</u>)	\$ (<u>9,973</u>)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ 9,973	\$ 9,973
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>9,973</u>	\$ <u>9,973</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>678,167</u>	\$ <u>981,365</u>	\$ <u>848,333</u>	\$ (<u>133,032</u>)
EXPENDITURES				
Equipment	\$ 16,239	\$ 36,337	\$ 36,334	\$ (3)
Other Operating Expenditures	329,819	560,703	427,674	(133,029)
Indirect Costs	<u>332,109</u>	<u>384,325</u>	<u>384,325</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>678,167</u>	\$ <u>981,365</u>	\$ <u>848,333</u>	\$ (<u>133,032</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
CITY OF ATLANTA
HOUSING OPPORTUNITIES FOR PERSONS LIVING WITH AIDS
CONTRACT #250131906

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning July 1, 2010 and Ending June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Contracts	\$ <u>174,607</u>	\$ <u>174,607</u>	\$ <u>155,127</u>	\$ (<u>19,480</u>)
EXPENDITURES				
Scattered Housing	\$ 67,044	\$ 67,044	\$ 52,352	\$ (14,692)
Administrative	17,589	17,589	15,956	(1,633)
Support Services	<u>89,974</u>	<u>89,974</u>	<u>86,819</u>	(<u>3,155</u>)
TOTAL EXPENDITURES	\$ <u>174,607</u>	\$ <u>174,607</u>	\$ <u>155,127</u>	\$ (<u>19,480</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CENTER FOR DISEASE CONTROL
STEPS TO A HEALTHIER U.S.

CONTRACT #0CCU424495

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning September 22, 2008 and Ending September 21, 2011

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Governor's Office of Highway Safety	\$ <u>1,545,122</u>	\$ <u>1,545,122</u>	\$ <u>1,545,122</u>	\$ <u>-</u>
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 458,998	\$ 458,998	\$ 555,675	\$ 96,677
Supplies	11,806	11,806	150,048	138,242
Travel	20,186	20,186	12,202	(7,984)
Contractual Services	530,743	530,743	714,477	183,734
Other/Indirect	<u>523,389</u>	<u>523,389</u>	<u>113,699</u>	(<u>409,690</u>)
TOTAL EXPENDITURES	\$ <u>1,545,122</u>	\$ <u>1,545,122</u>	\$ <u>1,546,101</u>	\$ <u>979</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>979</u>)	\$ (<u>979</u>)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>979</u>)	\$ (<u>979</u>)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FULTON COUNTY

THE RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT

CONTRACT #PO118 11SC79272B-TR

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning May 1, 2011 and Ending April 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Federal Grant	\$ <u>880,683</u>	\$ <u>995,710</u>	\$ <u>987,446</u>	\$ (<u>8,264</u>)
EXPENDITURES				
Direct Salaries	\$ 490,050	\$ 485,372	\$ 486,906	\$ 1,534
Supplies	189,500	257,260	260,550	3,290
Travel	490	1,202	1,199	(3)
Contractual Services	200,643	241,419	229,812	(11,607)
Other/Indirect	<u>-</u>	<u>10,457</u>	<u>10,457</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>880,683</u>	\$ <u>995,710</u>	\$ <u>988,924</u>	\$ (<u>6,786</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>1,478</u>)	\$ (<u>1,478</u>)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>1,478</u>)	\$ (<u>1,478</u>)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FULTON COUNTY

THE RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT

CONTRACT #H76HA00760-10-00

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning April 1, 2011 and Ending March 31, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Federal Grant	\$ <u>418,073</u>	\$ <u>418,073</u>	\$ <u>415,161</u>	\$ (<u>2,912</u>)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 410,294	\$ 410,294	\$ 410,853	\$ 559
Supplies	3,565	3,565	(16)	(3,581)
Travel	1,389	1,389	86	(1,303)
Contractual Services	620	620	4,202	3,582
Other/Indirect	<u>2,205</u>	<u>2,205</u>	<u>36</u>	(<u>2,169</u>)
TOTAL EXPENDITURES	\$ <u>418,073</u>	\$ <u>418,073</u>	\$ <u>415,161</u>	\$ (<u>2,912</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Transfers (Out)	(_____)	(_____)	(_____)	(_____)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____	\$ _____	\$ _____	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____	\$ _____	\$ _____	\$ _____

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GOVERNOR'S OFFICE OF HIGHWAY SAFETY
DEKALB SAFE COMMUNITITES

CONTRACT #GA - 2011- 229 - 00418

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning October 1, 2010 and Ending September 30, 2011

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
State - Other	\$ 68,100	\$ 68,100	\$ 66,883	\$ (1,217)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 63,200	\$ 62,300	\$ 61,400	\$ (900)
Regular Operating	1,800	2,800	2,806	6
Travel	1,300	1,500	1,177	(323)
Contractual Services	1,800	1,500	1,500	-
TOTAL EXPENDITURES	\$ 68,100	\$ 68,100	\$ 66,883	\$ (1,217)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CENTER FOR DISEASE CONTROL
STRATEGIC ALLIANCE FOR HEALTH

CONTRACT #5U58DP001799

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning September 30, 2010 and Ending September 29, 2011

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Contracts	\$ <u>915,488</u>	\$ <u>594,617</u>	\$ <u>553,632</u>	\$ (<u>40,985</u>)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 417,569	\$ 417,569	\$ 335,141	\$ (82,428)
Supplies	2,600	2,600	7,158	4,558
Travel	18,466	18,466	10,931	(7,535)
Contractual Services	474,648	111,849	141,708	29,859
Other/Indirect	<u>2,205</u>	<u>44,133</u>	<u>58,694</u>	<u>14,561</u>
TOTAL EXPENDITURES	\$ <u>915,488</u>	\$ <u>594,617</u>	\$ <u>553,632</u>	\$ (<u>40,985</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DEPARTMENT OF HUMAN SERVICES - DEPARTMENT OF CHILDREN AND FAMILY SERVICES
REFUGEE RESETTLEMENT PROGRAM

CONTRACT #11-586-CO088-00

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning September 30, 2010 and Ending September 29, 2011

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
State - Other	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>-</u>
EXPENDITURES				
Mental Health	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>-</u>
Case Management	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
JUVENILE JUSTICE INTERGOVERNMENTAL AGREEMENT
CONTRACT #12-240-CO079-00

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning July 27, 2011 and Ending April 26, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Governor's Office of Highway Safety	\$ <u>64,440</u>	\$ <u>64,440</u>	\$ <u>56,690</u>	\$ (<u>7,750</u>)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ <u>18,535</u>	\$ <u>18,535</u>	\$ <u>3,397</u>	\$ (<u>15,138</u>)
Regular Operating	<u>45,798</u>	<u>45,798</u>	<u>2,800</u>	(<u>42,998</u>)
Travel	<u>71</u>	<u>71</u>	<u>36</u>	(<u>35</u>)
Contractual Services	<u>36</u>	<u>36</u>	<u>70</u>	<u>34</u>
TOTAL EXPENDITURES	\$ <u>64,440</u>	\$ <u>64,440</u>	\$ <u>6,303</u>	\$ (<u>58,137</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>50,387</u>	\$ <u>50,387</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Transfers (Out)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)	(<u>-</u>)
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>50,387</u>	\$ <u>50,387</u>

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

We have audited the accompanying financial statements of the DeKalb County Board of Health, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 10, 2012. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of state contractual assistance is presented for purposes of additional analysis as required by Procedure 1244 of the DPH Directives System and is not a required part of the financial statements of the DeKalb County Board of Health. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

ROBERT BAKER and ASSOCIATES

The signature is written in a cursive, handwritten style. It reads "ROBERT BAKER and ASSOCIATES". The word "and" is written in a smaller, simpler script between "BAKER" and "ASSOCIATES".

Certified Public Accountants
Albany, Georgia
December 10, 2012

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For The Fiscal Year Ended June 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
Master Agreement				
001 Public Health Program	\$ 5,523,227	\$ 5,523,227	\$ 5,523,227	\$ -
007 WIC - Nutrition Education	\$ 17,610	\$ 1,726	\$ 14,460	\$ 12,734
009 WIC - Breastfeeding	\$ 14,890	\$ 9,285	\$ 12,225	\$ 2,940
021 District Administration	\$ 94,443	\$ 94,443	\$ 87,871	\$ (6,572)
024 Children's 1 ST -2	\$ 77,100	\$ 77,100	\$ 77,100	\$ -
029 Children's 1 ST -3	\$ 119,106	\$ 68,074	\$ 77,681	\$ 9,607
030 Children's 1 ST -4	\$ 113,507	\$ 113,506	\$ 107,270	\$ (6,236)
031 TB Case Management	\$ 134,720	\$ 47,090	\$ 134,720	\$ 87,630
044 HIV/AIDS Substance Abuse	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
056 Breastest & More	\$ 67,800	\$ 60,434	\$ 67,800	\$ 7,366
066 Immunization	\$ 198,144	\$ 160,693	\$ 184,181	\$ 23,488
076 Oral Health	\$ 84,153	\$ 80,792	\$ 84,153	\$ 3,361
101 Family Planning Extended Services	\$ 430,604	\$ 430,604	\$ 430,604	\$ -
112 Early Intervention	\$ 835,293	\$ 830,922	\$ 817,350	\$ (13,572)
238 Teen Center Youth Development	\$ 180,677	\$ 167,940	\$ 177,088	\$ 9,148
241 Bioterrorism - Other Acts	\$ 5,801	\$ 5,801	\$ 5,801	\$ -
245 EPI Capacity	\$ 57,051	\$ 46,070	\$ 48,730	\$ 2,660
247 Public Health Emergency Preparedness (PHEP)	\$ 53,427	\$ 53,427	\$ 53,427	\$ -
265 Childhood Lead Poisoning	\$ 77,281	\$ 50,417	\$ 48,401	\$ (2,016)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
280 EPI Capacity/Additional	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
298 Children's First - Developmental Specialist	\$ 13,624	\$ 13,624	\$ 13,624	\$ -
301 WIC Cost Pool	\$ 3,462,177	\$ 3,025,597	\$ 3,275,603	\$ 250,006
306 Youth Development Coordinator	\$ 70,000	\$ 64,270	\$ 70,000	\$ 5,730
329 Breastfeed Peer Counseling	\$ 153,240	\$ 133,201	\$ 130,246	\$ (2,955)
336 Direct Observed Therapy	\$ 57,715	\$ 57,715	\$ 57,673	\$ (42)
344 Community Health Awareness Screening & Education	\$ 18,439	\$ 9,130	\$ 8,755	\$ (375)
367 Comprehensive STD Program	\$ 36,151	\$ 18,212	\$ 21,827	\$ 3,615
401 CP Family Planning	\$ 198,019	\$ 193,180	\$ 187,543	\$ (5,637)
404 CP District EPSDT	\$ 78,924	\$ 78,924	\$ 78,924	\$ -
405 State Cervical Cancer Program	\$ 42,614	\$ 29,958	\$ 42,614	\$ 12,656
409 Cost Pool - CMS Clinics	\$ 488,504	\$ 406,120	\$ 454,876	\$ 48,756
425 GPHL Immunization and Screening	\$ 10,000	\$ 8,032	\$ 7,516	\$ (516)
448 Cardiovascular Health	\$ 15,050	\$ 7,576	\$ 8,488	\$ 912
460 CMS Newborn Hearing Screening	\$ 22,933	\$ 21,883	\$ 22,166	\$ 283
461 UNHSI Health	\$ 49,488	\$ 46,579	\$ 46,664	\$ 85
464 State Breast & Cervical Center	\$ 40,000	\$ 37,763	\$ 39,999	\$ 2,236
466 State Tobacco Use Prevention	\$ 65,000	\$ 58,929	\$ 59,160	\$ 231

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
498 PH Emergency Preparedness (PHEP)	\$ 504,832	\$ 405,344	\$ 387,289	\$ (18,055)
501 Cities Readiness Initiative	\$ 89,300	\$ 17,434	\$ 15,117	\$ (2,317)
522 Maternal Infant Early Childhood Home Visiting	\$ 70,106	\$ 1,809	\$ -	\$ (1,809)
530 Expanded & Integrated Testing Emergency Testing Department	\$ 50,000	\$ 24,664	\$ 20,918	\$ (3,746)
543 Infants & Toddlers with Disabilities	\$ 605,139	\$ 569,601	\$ 545,816	\$ (23,785)
544 Tuberculosis Elimination and Laboratory	\$ 79,364	\$ 70,764	\$ 79,364	\$ 8,600
559 Family Planning District Cadre Realignment	\$ 65,389	\$ 65,388	\$ 63,578	\$ (1,810)
566 Hospital Preparedness Program	\$ 75,000	\$ 75,000	\$ 70,829	\$ (4,171)
567 Hospital Resources Deployment Cache Storage	\$ 5,040	\$ 4,955	\$ 5,040	\$ 85
577 Tuberculosis Comprehensive Clinical TB Course	\$ 3,000	\$ 270	\$ 1,108	\$ 838
579 BCW/ARRA of 2009 Part C Early Intervention SY	\$ 155,988	\$ 154,963	\$ 154,963	\$ -
643 WIC Direct	\$ <u>981,365</u>	\$ <u>745,230</u>	\$ <u>848,333</u>	\$ <u>103,103</u>
	\$ <u>15,631,235</u>	\$ <u>14,207,666</u>	\$ <u>14,710,122</u>	\$ <u>502,456</u>

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County Board of Health, as of and for the year ended June 30, 2012, which collectively comprise DeKalb County Board of Health's basic financial statements and have issued our report thereon dated December 10, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of DeKalb County Board of Health is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered DeKalb County Board of Health's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DeKalb County Board of Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the DeKalb County Board of Health's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeKalb County Board of Health's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to the management of DeKalb County Board of Health in a separate letter dated December 10, 2012.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROBERT BAKER and ASSOCIATES

Robert Baker and Associates

Certified Public Accountants

Albany, Georgia

December 10, 2012

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

Compliance

We have audited DeKalb County Board of Health's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of DeKalb County Board of Health's major federal programs for the year ended June 30, 2012. DeKalb County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of DeKalb County Board of Health's management. Our responsibility is to express an opinion on DeKalb County Board of Health's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about DeKalb County Board of Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of DeKalb County Board of Health's compliance with those requirements.

In our opinion, DeKalb County Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of DeKalb County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered DeKalb County Board of Health's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DeKalb County Board of Health's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a significant deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROBERT BAKER and ASSOCIATES

Robert Baker and Associates

Certified Public Accountants

Albany, Georgia

December 10, 2012

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2012

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Georgia Department of Public Health Special Supplemental Food Program for Women, Infants and Children	10.557	N/A	\$ <u>4,280,865</u>
U.S DEPARTMENT OF EDUCATION			
Passed through Georgia Department of Public Health Infants & Toddlers - Early Intervention	84.181	N/A	\$ 545,816
Special Education - Grants for Infants and Family	84.393A	N/A	<u>168,587</u>
Total U.S. Department of Educations			\$ <u>714,403</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Georgia Department of Public Health			
MCH Block Grant	93.994	N/A	\$ 762,307
Refugee and Entrant Assistance	93.566	N/A	105,138
EPSDT (Title XIX)	93.778	N/A	62,884
TANF	93.558	N/A	511,731
Aids Prevention	93.940	N/A	45,918
VD Control	93.977	N/A	21,827
Immunization	93.268	N/A	184,181
Bioterrorism	93.283	N/A	898,982
Bioterrorism - Hospitals	93.889	N/A	75,869
Bioterrorism Preparedness	93.069	N/A	461,634
Tuberculosis Control Programs	93.116	N/A	80,472
Title X	93.217	N/A	58,850
CPPW	93.724	N/A	2,174,723
Maternal Infant and Early Childhood Home Visiting Program	93.505	N/A	<u>7,983</u>
Total U.S. Department of Health And Human Services			\$ <u>5,452,499</u>
OTHER AGENCIES:			
H.R.S.A. - Ryan White Title III	93.918	#H76HA00760	\$ 409,810
City of Atlanta - HOPWA	14.241	#HP-06-02	83,065
Fulton County - Ryan White Title I	93.917	#PC11805SC47373	<u>1,037,874</u>
Other Agencies			\$ <u>1,530,749</u>
GRAND TOTAL			\$ <u>11,978,516</u>

Notes to Schedule:

1. The DeKalb County, Georgia Board of Health follows the modified accrual basis of accounting in preparing this schedule. This method is consistent with the preparation of the Health Department's financial statements.
2. The DeKalb County, Georgia Board of Health did not receive any non-cash awards during the fiscal year.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified not
considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial
statements noted? ☐ yes ☒ no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified not
considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are
required to be reported in accordance
with Circular A-133, Section .510(a)? ☐ yes ☒ no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program of Cluster</u>
93.283	Bioterrorism
10.557	WIC
93.558	TANF
93.917	HIV Care Formula Grants
84.181	Early Intervention
93.069	Bioterrorism Preparedness
93.994	MCH Block Grant
93.918	HRSA - Ryan White Title III
93.724	CPPW

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 359,355

Auditee qualified as low-risk auditee? ☐ yes ☒ no

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
For The Fiscal Year Ended June 30, 2012

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

-NONE-

Section III - Federal Award Findings and Questioned Costs

SIGNIFICANT DEFICIENCIES

-NONE-

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2012

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

There were no findings or questioned costs for the fiscal year ending June 30, 2012.